

Acute Hospital Financial Performance Trends

Hospital	City/Town	County	Hospital Type	Fiscal Year End	Number of Months Data
Shriners Hospitals for Children - Boston	Boston, MA	Suffolk	Specialty Hospital	12/31/15	12

Financial Performance Indicators	FY11	FY12	FY13	FY14	FY15	MA Industry Median FY15	North East US Median FY14
PROFITABILITY							
Operating Margin				-53.9%	-98.4%	3.0%	2.2%
Non-Operating Margin				0.0%	89.6%	0.1%	0.1%
Total Margin				35.7%	-8.8%	3.7%	3.1%
Operating Surplus (Loss)				(\$33,448,249)	(\$35,446,399)	--	--
Total Surplus (Loss)				\$22,160,751	(\$3,175,315)	--	--
LIQUIDITY							
Current Ratio				0.6	0.4	1.6	1.6
Days in Accounts Receivable				140	140	38	49
Average Payment Period				44	55	58	64
SOLVENCY/CAPITAL STRUCTURE							
Debt Service Coverage (Total) ¹				--	--	5.7	4.4
Cash Flow to Total Debt				588.8%	-1.6%	20.5%	12.4%
Equity Financing				92.6%	90.5%	47.4%	46.6%
OTHER							
Total Net Assets				\$54,747,146	\$51,571,834	--	--
Assets Whose Use is Limited				\$149,008	\$0	--	--
Net Patient Service Revenue				\$4,363,093	\$2,442,672	--	--

For descriptions of the metrics, please see the Massachusetts Hospital Financial Performance Technical Appendix

¹ A blank Debt Service Coverage Ratio indicates a facility with no current long term debt or interest in the period covered.